

**NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

JAMES CHRISTIAN NERUD,)	
)	
Appellant,)	CASE NOs 07A-095 & 07A-096
)	
v.)	DECISIONS AND ORDER AFFIRMING
)	THE DECISIONS OF THE DAWES
DAWES COUNTY BOARD OF)	COUNTY BOARD OF EQUALIZATION
EQUALIZATION,)	
)	
Appellee.)	DEFAULT JUDGMENT
)	

The above-captioned cases were called for a hearing on the merits of appeals by James Christian Nerud ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in Hampton Inn, 301 W Hwy 26, Scottsbluff, Nebraska, Nebraska, on May 21, 2008, pursuant to a Notice and Order for Hearing issued .

Commissioners Wickersham, Warnes, and Hotz were present. Commissioner Warnes presided at the hearing. The appeal was heard by a panel of three commissioners pursuant to 442 Neb. Admin. Code, ch. 4, §11 (10/07). Commissioner Salmon was excused from the hearing by the presiding hearing officer.

The Taxpayer did not appear as directed by the Commission's order for hearing. No one appeared as legal counsel for the Taxpayer.

The Dawes County Board of Equalization ("the County Board") did appear through, Kent Handenfeldt, legal counsel.

The Commission took statutory notice and received exhibits as provided by the parties.

The County Board moved for a default judgment.

The Commission is required by Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006) to state its final decision concerning an appeal, with findings of fact and conclusions of law, on the record or in writing. The final decision and order of the Commission in the consolidated cases is as follows.

**I.
FINDINGS**

The Commission finds and determines that:

1. The Taxpayer is the owner of record of certain real property described as S1/2SW1/4 Section 17, Township 32, Range 48, all in Dawes County, Nebraska ("the subject property").
2. Taxable value of each parcel of the subject property placed on the assessment roll as of January 1, 2007, ("the assessment date") by the Dawes County Assessor, value as proposed by the Taxpayer in timely protests, and taxable value as determined by the County Board is shown in the following tables:

Case No. 07A-095

Description: S1/2SW1/4 Section 17, Township 32, Range 48, Dawes County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Agricultural Land	\$17,755.00	\$15,355.00	\$17,755.00
Total	\$17,755.00	\$15,355.00	\$17,755.00

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Description: STR: 18-32-48 ACRES: 90 PT NW4SE4, PT. SE4SE4, Dawes County, NE.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Agricultural Land	\$19,380.00	\$16,680.00	\$19,380.00
Total	\$19,380.00	\$16,680.00	\$19,380.00

3. Appeals of the County Board's decisions were filed with the Commission.
4. The County Board was served with Notices in Lieu of Summons and duly answered those Notices.
5. The appeals were consolidated for hearing by order of the Commission.
6. An Order for Hearing and Notice of Hearing issued on February 15, 2008, as amended by an Order issued on May 15, 2008, set a hearing of the Taxpayer's appeals for May 21, 2008, at 2:00 p.m. MDST.
7. An Affidavit of Service which appears in the records of the Commission establishes that a copy of the Order for Hearing and Notice of Hearing was served on all parties. (Case File).
8. Each of the parties has been afforded an opportunity to present evidence and argument as provided by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).
9. The Taxpayer failed to file any exhibits with the Commission excepting the County's final determination which was filed with the Appeal Form.
10. The Taxpayer failed to appear at the hearing.

11. The Order for Hearing and Notice of Hearing issued by the Commission states in Paragraph 2 that if the Taxpayer fails to appear at the hearing, the Commission may enter an order dismissing the Appeal.
12. The County Board moved for an order of default judgment.
13. The County Board's motion for an Order of Default Judgment should be granted.

**II.
CONCLUSIONS OF LAW**

1. The Commission has subject matter jurisdiction in this appeal.
2. Subject matter jurisdiction of the Commission in this appeal is over all issues raised during the county board of equalization proceedings. *Arcadian Fertilizer, L.P. v. Sarpy County Bd. of Equalization*, 7 Neb.App. 655, 584 N.W.2d 353 (1998).
3. The Commission has jurisdiction over the parties to this appeal.
4. The Commission is authorized to enter default judgments by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).

**III.
ORDER**

IT IS ORDERED THAT:

1. The motion of the County Board for a Default Judgment is granted.
2. The decisions of the County Board determining taxable value of the subject property as of the assessment date, January 1, 2007, are affirmed.
3. Taxable value of each parcel of the subject property for the tax year 2007 is:

Case No. 07A-095

Agricultural land \$ 17,755.00
Total \$ 17,755.00

Case No. 07A-096

Agricultural Land \$ 19,380.00
Total \$ 19,380.00

4. This decision, if no appeal is timely filed, shall be certified to the Dawes County Treasurer, and the Dawes County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006).
5. Any request for relief, by any party, which is not specifically provided for by this order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This decision shall only be applicable to tax year 2007.
8. This order is effective for purposes of appeal June 17, 2008.

Signed and Sealed. June 17, 2008.

Robert Hotz, Commissioner

Wm. R. Wickersham, Commissioner

William C. Warnes, Commissioner

SEAL

APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (CUM. SUPP. 2006), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.